

§ 173.4a

§ 173.4a Correction of clerical error prior to liquidation.

Pursuant to section 520(a)(4), Tariff Act of 1930, as amended (19 U.S.C. 1520(a)(4)), the port director may, prior to liquidation of an entry, take appropriate action to correct a clerical error that resulted in the deposit or payment of excess duties, fees, charges, or exactions.

[T.D. 85-123, 50 FR 29957, July 23, 1985]

§ 173.5 Review of entry covering household or personal effects.

An error in the liquidation of an entry covering household or personal effects may be corrected by the port director even though a timely protest was not filed if entry was made before December 18, 2004 and an application for refund is filed with the port director within 1 year after the date of the entry and no waiver of compliance with applicable regulations is involved other than a waiver which the port director has authority to grant. Where the port director has no authority to grant the waiver, the application will be referred to the Commissioner of CBP.

[T.D. 70-181, 35 FR 13429, Aug. 22, 1970, as amended by CBP Dec. 11-02, 76 FR 2577, Jan. 14, 2011]

PART 174—PROTESTS

Sec.

174.0 Scope.

Subpart A—General Provisions

174.1 Definitions.

174.2 Applicability of provisions.

174.3 Power of attorney to file protest.

Subpart B—Protests

174.11 Matters subject to protest.

174.12 Filing of protests.

174.13 Contents of protest.

174.14 Amendment of protests.

174.15 Consolidation of protests filed by different parties.

174.16 Limitation on protests after reliquidation.

Subpart C—Review and Disposition of Protests

174.21 Time for review of protests.

174.22 Accelerated disposition of protest.

174.23 Further review of protests.

174.24 Criteria for further review.

19 CFR Ch. I (4-1-13 Edition)

174.25 Application for further review.

174.26 Review of protest after application for further review.

174.27 Disposition after further review.

174.28 Consideration of additional arguments.

174.29 Allowance or denial of protests.

174.30 Notice of denial of protest.

174.31 Judicial review of denial of protest.

174.32 Publication.

AUTHORITY: 19 U.S.C. 66, 1514, 1515, 1624.

Section 174.21 also issued under 19 U.S.C. 1499.

SOURCE: T.D. 70-181, 35 FR 13429, Aug. 22, 1970, unless otherwise noted.

§ 174.0 Scope.

This part deals with the administrative review of decisions of the port director, including the requirements for the filing of protests against such decisions, amendment of protests, review and accelerated disposition, and provisions dealing with further administrative review. Provisions applicable to Canadian and Mexican exporters and producers regarding administrative review and appeal of adverse marking decisions under the North American Free Trade Agreement are contained in part 181 of this chapter.

[T.D. 70-181, 35 FR 13429, Aug. 22, 1970, as amended by T.D. 94-1, 58 FR 69472, Dec. 30, 1993]

Subpart A—General Provisions

§ 174.1 Definitions.

When used in this part, the following term shall have the meaning indicated:

Further review. “Further review” means review of the decision which is the subject of the protest by Customs officers on a level higher than the district, and in Region II by Customs officers who did not participate directly in the decision which is the subject of the protest.

[T.D. 70-181, 35 FR 13429, Aug. 22, 1970, as amended by T.D. 95-77, 60 FR 50020, Sept. 27, 1995]

§ 174.2 Applicability of provisions.

(a) *In general.* The provisions of this part shall be applicable to protests against decisions involving:

(1) Articles excluded from entry or entered or withdrawn from warehouse